

average wage was some \$2,775 a year. That undoubtedly includes some clerks and others who get very small salaries, but there are others in the labour brackets who get very good salaries.

The minister's ideas seem to me altogether too small, I was going to say for decency, certainly for any kind of living, bearing in mind what people have been used to, and even making full allowance for the reduction on account of the war. So that I should like to know how the minister arrives at this figure of \$3,000. Is it some arbitrary sum, or did someone advise him?

Mr. HANSON (York-Sunbury): And why?

Mr. JACKMAN: And why was it made so small? May I point out here that this alleviation in taxation for which I am asking has nothing whatever to do with the war. If it had, the situation might be different, but it will not be payable until a person dies. True, a small percentage may die before the war ends, but the great bulk of the taxpayers who have to pay on that 1942 income will, we hope, live for years after the war is over. I do not know why the minister adopted this variation of the principle of the Ruml plan. If we are to be limited in this country to \$3,000 a year income, then I suggest that the minister should do as Mr. Churchill said in regard to taking over certain private plants in the old country:

Mr. Churchill's reply was, first that there had been no decision, and second that he could not conceive that the government would embark upon such a policy, with all its implications, without consulting not only parliament but the country.

I do not think anyone in this country wishes to see such a limitation on incomes that they cannot rise above \$3,000. President Roosevelt advocated a limitation of \$25,000 across the border, after insurance policies, charitable donations and so on had been allowed for, but congress refused to agree to the limitation. I realize that our standards are not as high as those in the United States, but surely \$3,000 is not to be the limit of what a man can earn and receive from investments which he will be able to gather during his life from the fruits of his savings, or a limit to the amount which a man may leave to his widow. That would give little recognition of past sacrifices or the willingness to assume risk and undertake business and give employment to others, which most of those people who have an investment income of over \$3,000 have shown during their business lives.

I perhaps would not have said so much about this subject except that the minister gave me encouragement in his budget address in regard

[Mr. Jackman.]

to any matters on which this house might have ideas which will hold water and are acceptable. He said:

The financial programme for the coming year will be the government's programme only in the sense that the government has the responsibility of recommending it.

I think the minister looked over at the opposition when he made that statement, and I consider it an open invitation to us to make constructive suggestions where possible, so that the taxation system of this country will be more acceptable to the people and more equitable to the taxpayer.

It is almost impossible to come before the committee of the whole here and find out a great many facts which one must find out in order to be able even to think intelligently about budget matters. The implications are now so great that they require much careful study, and if we are to do that which our constituents send us here for we must have available to us experts so that we may know what alternative plans of taxation are available, instead of having brought down what has, heretofore at least, been a hide-bound budget to which no variation has been permitted. Yet the minister now says that this is the government's programme only in the sense that the government has the responsibility of recommending it. I am hopeful that I am not putting too broad an interpretation on the minister's words in believing that he is open to any suggestions for a more just distribution of the necessary tax burden. I ask my fellow members to support me in my contention that the refusal to forgive the tax on invested income in excess of \$3,000 for 1942 is in essence a third succession duty and should not be allowed.

Mr. McCUAIG: When the minister brought down his budget a few weeks ago there was general comment not only by members of this house but also throughout the country and particularly in the press that the minister was playing Santa Claus to the taxpayers with respect to forgiving half of last year's income tax. Many newspapers then made the suggestion that it must be an election budget. It is rather surprising now, when the minister seeks to have his budget approved by the committee, that we are having a continued debate asking him to reduce taxation in each item as it comes before the committee. We started yesterday afternoon with resolution 1; we did not finish that until shortly before six o'clock to-day; now we are starting resolution 2, and at the rate we are going it seems doubtful if we shall finish resolution 2 to-day.